FOR IMMEDIATE RELEASE February 13, 2013

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Department of Revenue reminds property owners of deadline to apply for tax exemption

Helena – The Montana Department of Revenue would like to remind owners of real and personal property about several important application and reporting deadlines coming up. These include a property tax exemption for landowners of agricultural land bisected by major transmission lines, such as the MATL line in north central Montana or MSTI line in the southwestern part of the state.

March 1 is the deadline for agricultural landowners and nonprofit, religious or charitable organizations to be considered for property tax exemption for 2013. Those who have received an exemption since 1981 only need to reapply if the use or ownership has changed.

A law passed during the 2007 Special Legislative Session entitles landowners of agriculture land to also receive tax exemption for property within 660 feet of either side of a major transmission line. To apply for property tax exemption, please complete the AB-30R form titled "Real Property Tax Exemption Application." You can access the form at this link: http://revenue.mt.gov/formsandresources/downloadable-forms/property-tax.mcpx. For agricultural property affected by transmission line installation, please also provide copies of your deed and easement.

"There's a potential for quite a few applications from agricultural landowners and we want to make it as easy as possible for them to apply if they're entitled to some relief on their property taxes because of nearby transmission lines," said Revenue Director Mike Kadas.

Other deadlines are this Friday, February 15. Montana taxpayers with a statewide aggregate market value of personal property less than \$20,000 are exempt from paying property tax on their business equipment but are still required to complete a personal property reporting form every other year. In early January 2013, the department sent out personal property and/or livestock reporting forms to all personal property owners on our records. February 15 is the deadline for submitting a completed personal property reporting form to your local Department of Revenue office.

For owners of livestock, February 15 is the deadline for completing and returning a livestock reporting form to the department. All livestock owners are required by law to report their livestock numbers to the county where the livestock are located as of February 1 of each year. Livestock is subject to the per capita fees prescribed by the Board of Livestock annually. If you have not reported livestock in the past or you have not received a reporting form in the mail, please contact your local Department of Revenue office.

To find the personal property and/or livestock reporting forms on our website, click on *Property Owners* and *Property Tax Forms* http://revenue.mt.gov/formsandresources/downloadable-forms/property-tax.mcpx.

For more information, we invite people to contact our call center toll free at (866) 859-2254, or in Helena 444-6900. You can also visit our website www.revenue.mt.gov.

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